

**CERTIFICATE**

2020

To the Clerk of Pawnee County, State of Kansas  
We, the undersigned, officers of

**Pawnee Township**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

			2020 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Alloc of MVT, RVT, and 16/20M Vehicles	3				
Schedule of Transfers	4				
Statement of Indebt. & Lease/Purchase	5				
Fund	K.S.A.				
General	79-1962	6	16,750	3,071	1.255
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	100,744	34,871	14.250
Fire	79-1962	8	9,000	5,592	2.285
Noxious Weed	2-1318	8	4,000	2,513	1.027
Special Machinery		7			
Totals	XXXXXX		130,494	46,047	18.817
Budget Summary	9				
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	No	

VALUE  
2,447,216

Final Assessed Valuation:	County Clerk's Use Only
Township	
	Nov. 1, 2019 Valuation

Assisted by:  
VonFeldt, Bauer & VonFeldt Chtd.  
Certified Public Accountants  
Address:  
818 Broadway  
Larned, KS 67550  
Email:  
rav@cpavbv.com

*Roy P. [Signature]*

Attest: **RECEIVED** 2019

County Clerk  
**SEP 19 2019**

Governing Body

Special Road Election held \_\_\_\_\_ CLERK \_\_\_\_\_ for \_\_\_\_\_ Mills for \_\_\_\_\_ years.  
First levy in \_\_\_\_\_

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

## **SIGNIFICANT BUDGET ASSUMPTIONS**

### **GENERAL ASSUMPTIONS:**

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2019 County Clerk estimates.

Prior year valuations are obtained from values certified by the County Clerk.

### **REVENUE ASSUMPTIONS:**

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

### **EXPENDITURES ASSUMPTIONS:**

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to

Operating expenditures are expected to increase approximately 2%-3% compared to the prior fiscal

Capital expenditures are budgeted based on Management's expected future capital needs .

Pawnee Township

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019	+ \$ 44,897
2. Debt service levy in 2019	- \$ 0
3. Tax levy excluding debt service	\$ 44,897

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 1,532	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 18,308	
5b. Personal property 2018	- 24,353	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that changed in use during 2019:	+ 0	
7. Total valuation adjustment (sum of 4, 5c, 6)	1,532	
8. Total estimated valuation July 1, 2019	2,450,093	
9. Total valuation less valuation adjustment (8 minus 7)	2,448,561	
10. Factor for increase (7 divided by 9)	0.00063	
11. Amount of increase (10 times 3)	+ \$ 28	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 44,925	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	44,925	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 1,122	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 46,047	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Pawnee Township  
Pawnee County

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,372	279	5	39	10	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	32,502	2,075	43	290	78	2
Fire	6,476	414	9	58	16	0
Noxious Weed	1,547	99	2	14	4	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	44,897	2,867	59	401	108	3

County Treas Motor Vehicle Estimate 2,867

County Treas Recreational Vehicle Estimate 59

County Treas 16/20M Vehicle Estimate 401

County Treas Commercial Vehicle Tax Estimate 108

County Treas Watercraft Tax Estimate 3

MVT Factor 0.06386

RVT Factor 0.00131

16/20M Factor 0.00893

Comm Veh Factor 0.00241

Watercraft Factor 0.00007

2020

Pawnee Township

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
Total		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

**\*Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
<b>Total Indebtedness</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
None							
				Total	0	0	0

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	11,883	13,586	13,320
Receipts:			
Ad Valorem Tax	4,611	4,372	xxxxxxxxxxxxxxxx
Delinquent Tax	12		
Motor Vehicle Tax	158	415	279
Recreational Vehicle Tax	3	8	5
16/20 M Vehicle Tax		53	39
Commercial Vehicle Tax		11	10
Watercraft Tax			1
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	23	25	25
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>4,807</b>	<b>4,884</b>	<b>359</b>
<b>Resources Available:</b>	<b>16,690</b>	<b>18,470</b>	<b>13,679</b>
Expenditures:			
Officers Pay	1,000	1,500	2,500
Salaries & Wages			
Employee Benefits	249	400	750
Supplies			2,500
Equipment			5,000
Reports & Services	855	1,250	2,000
Insurance	1,000	2,000	4,000
Cash Forward (2020 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>3,104</b>	<b>5,150</b>	<b>16,750</b>
Unencumbered Cash Balance Dec 31	13,586	13,320	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	16,500	16,232	16,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,750
		Tax Required	3,071
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			3,071

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

Pawnee Township

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	76,439	98,301	61,250
Receipts:			
Ad Valorem Tax	31,906	32,502	xxxxxxxxxxxxxxx
Delinquent Tax	153		
Motor Vehicle Tax	2,617	2,835	2,075
Recreational Vehicle Tax	46	50	43
16/20M Vehicle Tax		364	290
Commercial Vehicle Tax		73	78
Watercraft Tax			2
Special Highway/Gasoline Tax	2,133	2,125	2,135
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>36,855</b>	<b>37,949</b>	<b>4,623</b>
<b>Resources Available:</b>	<b>113,294</b>	<b>136,250</b>	<b>65,873</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Road Maintenance	7,482	45,000	47,500
Road Materials	7,511	30,000	30,000
Equipment			23,244
Cash Forward (2020 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>14,993</b>	<b>75,000</b>	<b>100,744</b>
Unencumbered Cash Balance Dec 31	98,301	61,250	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	93,228	104,159	100,744
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,744
		Tax Required	34,871
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	34,871

**Special Machinery**

K.S.A. 68-141g	2018 Actual Year
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>0</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>0</b>

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"



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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

<b>Fire</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	871	1,763	2,911
Receipts:			
Ad Valorem Tax	6,371	6,476	xxxxxxxxxxxxxx
Delinquent Tax	20		
Motor Vehicle Tax	276	573	414
Recreational Vehicle Tax	5	10	9
16/20 M Vehicle Tax		74	58
Commercial Vehicle Tax		15	16
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>6,672</b>	<b>7,148</b>	<b>497</b>
<b>Resources Available:</b>	<b>7,543</b>	<b>8,911</b>	<b>3,408</b>
Expenditures:			
Fire Protection	5,780	6,000	9,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>5,780</b>	<b>6,000</b>	<b>9,000</b>
Unencumbered Cash Balance Dec 31	1,763	2,911	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	7,000	8,800	9,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,000
		Tax Required	5,592
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	5,592

Adopted Budget

<b>Noxious Weed</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	6,145	3,664	1,368
Receipts:			
Ad Valorem Tax	1,515	1,547	xxxxxxxxxxxxxx
Delinquent Tax	7		
Motor Vehicle Tax	112	135	99
Recreational Vehicle Tax	2	2	2
16/20M Vehicle Tax		17	14
Commercial Vehicle Tax		3	4
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,636</b>	<b>1,704</b>	<b>119</b>
<b>Resources Available:</b>	<b>7,781</b>	<b>5,368</b>	<b>1,487</b>
Expenditures:			
Weed Control	4,117	4,000	4,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>4,117</b>	<b>4,000</b>	<b>4,000</b>
Unencumbered Cash Balance Dec 31	3,664	1,368	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	4,250	6,500	4,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,000
		Tax Required	2,513
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	2,513

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

# NOTICE OF BUDGET HEARING

The governing body of  
**Pawnee Township**  
**Pawnee County**

will meet on August 5, 2019 at 8:00 A.M. at the offices of VonFeldt, Bauer & VonFeldt 818 Broadway, Larned, KS. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the offices of VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	3,104	1.968	5,150	1.829	16,750	3,071	1.253
Debt Service							
Library							
Road	14,993	13.452	75,000	13.597	100,744	34,871	14.233
Fire	5,780	2.719	6,000	2.709	9,000	5,592	2.282
Noxious Weed	4,117	0.642	4,000	0.648	4,000	2,513	1.026
Special Machinery							
Totals	27,994	18.781	90,150	18.783	130,494	46,047	18.794
Less: Transfers	0		0		0		
Net Expenditure	27,994		90,150		130,494		
Total Tax Levied	44,181		44,897		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,352,637		2,390,529		2,450,093		
Outstanding Indebtedness,							
Jan 1	2017		2018		2019		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills.

Roy Pleasant  
Treasurer

# Affidavit of Publication

# Proof of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

## THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for

consecutive 1 **ISSUE**, the first publication thereof being made as aforesaid on the 25 day of July, 2019 with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_

U. W. Mercer

SUBSCRIBED and sworn to before me this 25 day of

July, 2019.

Patty Smith  
Notary Public

My commission expires Jan. 20, 2020

Printer's fee \$ 59.08

Additional copies \$ \_\_\_\_\_



## LEGAL

## LEGAL

(First published in The Tiller & Toiler, July 25, 2019) 11

### NOTICE OF BUDGET HEARING

The governing body of Pawnee County will meet on August 5, 2019 at 8:00 A.M. at the offices of Vossfeldt, Bauer & Vossfeldt 818 Broadway, Larned, KS. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the offices of Vossfeldt, Bauer & Vossfeldt, Chd. and will be available at this hearing.

### BUDGET SUMMARY

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax
General	3,104	1.968	3,120	1.829	16,750	3,071
Debt Service						7,351
Library						
Road	14,993	13.452	75,000	13.592	100,244	14,871
Fire	5,780	2.719	6,000	2.709	9,000	5,592
Noxious Weed	4,117	0.642	4,000	0.644	4,000	2,513
						1,026
Special Machinery						
Other	27,994	18.781	90,150	18.783	130,494	46,047
Less: Transfers	0		0		0	18,794
Net Expenditures	27,994		90,150		130,494	
Total Tax Levied	44,181		44,897			
Assessed Valuation:						
Township	2,352,637		2,390,529		2,450,091	
Outstanding Indebtedness, Jan 1	2017		2018		2019	
G.O. Bonds	0		0		0	
Other	0		0		0	
Lease Purchase Principal	0		0		0	
Total	0		0		0	

\*Tax rates are expressed in mills.

Ray Plummer  
Treasurer

